

**NH Employment Security  
32 South Main St  
Concord NH 03301-4857**

**INSTRUCTIONS FOR PREPARATION OF EMPLOYER STATUS REPORT (DES 100A)**

Any employing unit engaged in two or more separate enterprises must include information on each enterprise in this report. An individual having an interest in two separate organizations, such as a partnership in a restaurant plus an incorporated construction company, must file separate reports for each organization.

**ITEM**

5. Under principal activity, enter type of business in which engaged, such as manufacturing, wholesale or retail trade, mining, construction, real estate, insurance, finance, transportation, communications, personal services, business or professional services, etc.

Under principal products, processes or services, describe exact nature of business. If construction, enter type of construction; for example, house building, road bridge, etc. If manufacturing, state principal products; for example, "men's and boy's knit underwear," instead of "underwear." If wholesale or retail trade, state type of establishment operated; for example, manufacturer's sales branch, assembler of form products, petroleum bulk tank station, commission merchant, grocery store, hardware store, automobile sales agency, filling station, restaurant, etc. Specify principal commodities sold. If engaged in other activity, specify exact type, such as taxicab, security broker, insurance agent, real estate agent, barber shop, advertising agency, etc. Be specific in description.

11. This item refers to reports filed under provisions of the Federal Unemployment Tax Act (FUTA) which requires certain employers to file with the Internal Revenue Service an Annual Federal Return of Employment (Form 940). For any year a Form 940 was required, a New Hampshire employing unit is subject to the NH Unemployment Compensation Law. Do not confuse FUTA with FICA Social Security Law.
- 14 - 16. Proprietors, partners and members of Limited Liability Companies which qualify for pass-through federal taxation are not subject employees and should not be included..

Service performed by an individual in the employ of such individual's son, daughter, or spouse, and service performed by a child under the age of 21 in the employ of the child's father or mother is exempt. (This exemption does not apply to corporations) effective 1/1/97.

The remaining items are considered to be self-explanatory.

If you need more information, call the Status Unit of this Department, in Concord, at 603-228-4038.

## GENERAL INFORMATION

Regardless of the date on which it becomes an employer, and regardless of the number of individuals in its employ, contributions are due on all employment furnished from January 1 of the calendar year in which any employing unit meets the conditions listed below. RSA 282:A-8

Employing units include proprietorships, partnerships, corporations, limited liability companies, associations, estates, trustees, receivers and other legal entities.

An employing unit becomes an “employer” when it meets certain specified conditions set forth in the Law. In general, an “employer” becomes covered by any of the following means:

Having one or more persons working for some part of a day in 20 different weeks, not necessarily consecutive, in a calendar year;

Having paid wages of \$1,500 in any quarter of a calendar year;

Being liable under the Federal Unemployment Tax Act and providing employment as defined in New Hampshire Law;

Successorship (acquiring the business of an employer already covered).

Having paid cash wages of \$1,000 or more in a calendar quarter to a worker who performs domestic service.

Having paid wages of \$20,000 or more for agricultural labor in a calendar quarter or have more than 10 employees in 20 different weeks during the calendar year.